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NEW DELHI, THURSDAY, APRIL 8, 1937.

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No. D.-2533-B.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

*New Delhi, the 8th April 1937.*

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## RESOLUTION.

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The Statements relating to the Revised Estimates for 1936-37 and the Budget Estimates for 1937-38, which were presented to the Legislative Assembly and the Council of State on the 27th February 1937, have been re-considered with reference to the modifications made by the Legislative Assembly and the action taken thereon by the Governor General in Council. The changes made are explained below and the statements are now published, as usual, for general information.

2. The following reductions were made by the Legislative Assembly in the

Demands for Grants for 1937-38 presented to them :—

### *Railways.*

|   | Rs.          |
|---|--------------|
| Demand No. 1. Railway Board . . . . .   | 312          |
| Demand No. 6-B. Working Expenses<br>—Maintenance and Supply of<br>Loco-motive Power . . . . . | 100          |
| Demand No. 6-B. Working Expenses<br>—Maintenance and Supply of<br>Loco-motive Power . . . . . | 16,24,59,900 |
| Demand No. 6-C. Working Expenses<br>—Maintenance of Carriage &<br>Wagon Stock . . . . .       | 5 77,50,000  |
| Demand No. 6-D. Working Expenses<br>—Maintenance of Ferry Steamers<br>& Harbours . . . . .    | 27,85,000    |

### *Civil.*

|  |     |
|--|-----|
| Demand No. 12. Executive Council.                  | 301 |
| Demand No. 17. Department of E.<br>H. & L. . . . . | 100 |
| Demand No. 20. Defence Depart-<br>ment . . . . .   | 100 |

( 675 )

[Price 3 annas.]

Of these, the Governor General in Council has, under Section 67-A (7) of the Ninth Schedule to the Government of India Act, 1935, declared that the demands under "Working Expenses—Railways", with the exception of the token reduction of Rs. 100, in the

Demand No. "6-B—Maintenance and Supply of Locomotive Power" are essential to the discharge of his responsibilities. The remaining reductions have been accepted, but these do not affect the figures in the Statements which are in round thousands of rupees.

J. C. NIXON,  
*Secretary to the Govt. of India.*

**BUDGET**  
**OF THE**  
**Governor-General in Council,**  
**APRIL, 1937.**

FINANCE DEPARTMENT, } J. C. NIXON,  
*New Delhi, the 8th April, 1937.* } *Secretary to the Government of India.*

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## I.—General Statement of the Revenue and Expenditure charged to

[In thousands of Rupees.]

|  | For<br>details,<br><i>vide</i><br>State-<br>ment. | Accounts,<br>1935-36. | Budget<br>Estimate,<br>1936-37. | Revised<br>Estimate,<br>1936-37. | Budget<br>Estimate,<br>1937-38. |
|--|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| <b>Revenue—</b>  |   |                       |                                 |                                  |                                 |
| Principal Heads of Revenue —   |   |                       |                                 |                                  |                                 |
| Customs . . . . .  | A   | 52,24,87              | 46,90,00                        | 44,78,50                         | 42,60,50                        |
| Central Excise Duties . . . . .  | "   |                       | 6,03,00                         | 6,44,00                          | 7,16,00                         |
| Corporation Tax . . . . .  | "   | 17,07,39              | 15,67,00                        | 15,30,00                         | 1,44,94                         |
| Taxes on Income Other than Corporation Tax   | "   |                       |                                 |                                  | 12,85,06                        |
| Salt . . . . .   | "   | 8,42,80               | 8,75,00                         | 8,85,00                          | 8,25,00                         |
| Opium . . . . .  | "   | 61,10                 | 47,41                           | 47,31                            | 49,52                           |
| Other Heads . . . . .  | "   | 1,05,93               | 98,99                           | 96,65                            | 94,04                           |
| <b>TOTAL PRINCIPAL HEADS</b>   |   | 79,42,14              | 78,81,40                        | 76,81,46                         | 73,75,06                        |
| <br>Railways : Net Receipts (as per Railway Budget) .  | "   | 31,97,90              | 31,73,66                        | 31,66,55                         | 30,13,74                        |
| Irrigation : Net Receipts . . . . .  | "   | 91                    | 19                              | 29                               | 1,01                            |
| Posts and Telegraphs : Net Receipts . . . . .  | "   | 79,85                 | 81,55                           | 86,76                            | 76,98                           |
| Debt Services . . . . .  | "   | 86,48                 | 62,38                           | 61,37                            | 71,35                           |
| Civil Administration . . . . .   | "   | 91,94                 | 88,53                           | 91,87                            | 91,73                           |
| Currency and Mint . . . . .  | "   | 1,16,90               | 1,26,13                         | 97,61                            | 1,06,49                         |
| Civil Works and Miscellaneous Public Improve-<br>ments . . . . .   | "   | 28,68                 | 25,54                           | 33,12                            | 34,71                           |
| Miscellaneous . . . . .  | "   | 1,86,34               | 1,29,25                         | 1,66,92                          | 1,41,51                         |
| Defense Services . . . . .   | "   | 5,20,53               | 4,93,19                         | 5,12,10                          | 5,22,10                         |
| Contributions and Miscellaneous Adjust-<br>ments between Central and Provincial<br>Governments . . . . . | "   | ...                   | ...                             | ...                              | ...                             |
| Extraordinary Items . . . . .  | "   | 2                     | ...                             | 20                               | 5,07,20                         |
| <b>TOTAL REVENUE</b>   |   | 1,22,01,09            | 1,20,61,77                      | 1,18,98,25                       | 1,19,41,88                      |
| <br><b>DEFICIT</b>   |   | ...                   | ...                             | 1,92,08                          | ...                             |
| <br><b>TOTAL</b>   |   | 1,22,01,09            | 1,20,61,77                      | 1,20,90,28                       | 1,19,41,88                      |

## Revenue of the Central Government.

[In thousands of Rupees.]

|  | For<br>details,<br>vide<br>State-<br>ment. | Accounts,<br>1935-36. | Budget<br>Estimate,<br>1936-37. | Revised<br>Estimate,<br>1936-37. | Budget<br>Estimate,<br>1937-38. |
|--|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
| <b>Expenditure—</b>  |  |                       |                                 |                                  |                                 |
| Direct Demands on the Revenue . . . . .  | B  | 4,18,56               | 4,14,74                         | 4,18,81                          | 3,83,89                         |
| Capital Outlay on Salt Works charged to<br>Revenue . . . . .                               | "  | 50                    | 29                              | 58                               | 36                              |
| Railways: Interest and Miscellaneous Charges<br>(as per Railway Budget) . . . . .          | "  | 31,97,90              | 31,78,66                        | 31,66,55                         | 29,98,92                        |
| Irrigation . . . . .   | "  | 5,06                  | 5,60                            | 5,54                             | 11,85                           |
| Posts and Telegraphs . . . . .   | "  | 80,05                 | 89,90                           | 88,70                            | 79,80                           |
| Debt Services . . . . .  | "  | 18,49,85              | 12,20,17                        | 12,86,03                         | 14,12,22                        |
| Civil Administration . . . . .   | "  | 10,58,92              | 11,22,99                        | 11,05,73                         | 10,43,79                        |
| Currency and Mint . . . . .  | "  | 42,16                 | 34,01                           | 36,89                            | 34,00                           |
| Civil Works and Miscellaneous Public Improve-<br>ments . . . . .                           | "  | 2,18,88               | 2,57,47                         | 2,50,97                          | 2,87,23                         |
| Miscellaneous . . . . .  | "  | 4,18,66               | 3,94,39                         | 3,94,83                          | 3,83,14                         |
| Defence Services . . . . .   | "  | 50,18,53              | 50,38,19                        | 50,57,10                         | 49,83,92                        |
| Contributions and Miscellaneous Adjustments<br>between Central and Provincial Governments. | "  | 1,19,52               | 2,77,57                         | 2,77,57                          | 3,15,90                         |
| Extraordinary Items . . . . .  | "  | 2,72,55               | 26,50                           | 26,48                            | 1,19                            |
| <b>TOTAL EXPENDITURE CHARGED TO REVENUE . . . . .</b>                                      |  | <b>1,22,01,09</b>     | <b>1,20,55,48</b>               | <b>1,20,90,28</b>                | <b>1,19,34,71</b>               |
| <b>SURPLUS . . . . .</b>   |  | <b>...</b>            | <b>6,29</b>                     | <b>...</b>                       | <b>7,17</b>                     |
| <b>TOTAL . . . . .</b>   |  | <b>1,22,01,09</b>     | <b>1,20,61,77</b>               | <b>1,20,90,28</b>                | <b>1,19,41,88</b>               |

## II.—General Statement of the Receipts and Disbursements of the

[In thousands of Rupees.]

|   | For details, vide Statement. | RECEIPTS.          |                           |                            |                           |
|---|------------------------------|--------------------|---------------------------|----------------------------|---------------------------|
|   |                              | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
| <b>Surplus</b> . . . . .  |                              | ...                | 6,29                      | ...                        | 7,17                      |
| <b>Railway Capital account not charged to Revenue—</b>  |                              |                    |                           |                            |                           |
| Capital contributed by Railway Companies and Indian States towards outlay on State Railways (as per Railway Budget) . . . . . | C                            | ...                | ...                       | ...                        | ...                       |
| <b>Debt, Deposits and Advances—</b>   |                              |                    |                           |                            |                           |
| Public Debt—  |                              |                    |                           |                            |                           |
| Permanent Debt (net incurred) . . . . .   | "                            | ...                | ...                       | ...                        | ...                       |
| Floating Debt (net incurred) . . . . .  | "                            | ...                | 11,00,00                  | ...                        | 4,00,00                   |
| Unfunded Debt (net incurred) . . . . .  | "                            | 18,50,53           | 14,70,67                  | 13,20,70                   | 3,00,71                   |
| Deposits and Advances (net) . . . . .   | "                            | 23,60,51           | 7,30,88                   | 9,68,19                    | ...                       |
| Railway Depreciation and Reserve Funds as per Railway Budget (net) . . . . .  | "                            | 10,02              | 2,83,56                   | 5,80,23                    | 6,59,00                   |
| <b>TOTAL DEBT, DEPOSITS AND ADVANCES</b> . . . . .  |                              | 39,21,06           | 35,85,03                  | 28,69,12                   | 13,59,71                  |
| <b>Loans and Advances by the Central Government (net receipts)</b> . . . . .  | "                            | ...                | ...                       | ...                        | 2,69,81                   |
| <b>Remittances (net)</b> . . . . .  | "                            | ...                | 3,34                      | 2,04                       | ...                       |
| <b>Balances of Provincial Governments (net)</b> . . . . .   | "                            | 1,80,10            | ...                       | ...                        | ...                       |
| <b>TOTAL RECEIPTS</b> . . . . .   |                              | 41,01,16           | 35,94,69                  | 28,71,16                   | 16,36,69                  |
| <b>Opening Balance</b> . . . . .  |                              | 37,20,38           | 13,23,98                  | 15,27,48                   | 16,88,12                  |
| <b>TOTAL</b> . . . . .  |                              | 78,21,54           | 49,18,67                  | 43,98,64                   | 33,24,81                  |

## Central Government.

[In thousands of Rupees.]

|  | For details, vide Statement. | DISBURSEMENTS.     |                           |                            |                           |
|--|------------------------------|--------------------|---------------------------|----------------------------|---------------------------|
|  |                              | Accounts, 1935-36. | Budget Estimate, 1936-37. | Revised Estimate, 1936-37. | Budget Estimate, 1937-38. |
| <b>Deficit</b> . . . . .   |                              | ...                | ...                       | 1,92,08                    | ...                       |
| <b>Capital Accounts not charged to Revenue—</b>                              |                              |                    |                           |                            |                           |
| Capital outlay on the Security Printing Press . . . . .                      | C                            | —90                | —8                        | —14                        | —81                       |
| Capital outlay on Irrigation, etc., Works . . . . .                          | "                            | ...                | ...                       | ...                        | 2,68                      |
| Railway Capital (as per Railway Budget) . . . . .                            | "                            | 2,61,29            | 3,25,00                   | 2,17,35                    | 4,45,80                   |
| Capital outlay on Posts and Telegraphs . . . . .                             | "                            | 39,24              | 42,02                     | 44,52                      | 68,12                     |
| Capital outlay on schemes of Agricultural Improvement and Research . . . . . | "                            | 20,81              | 7,22                      | 9,88                       | 2,37                      |
| Capital outlay on Vizagapatam Port . . . . .                                 | "                            | 5,15               | 9,95                      | 5,51                       | 3,87                      |
| Currency Capital Outlay . . . . .  | "                            | 5,18,23            | —99                       | —1,24                      | 4                         |
| Initial Expenditure on New Capital at Delhi . . . . .                        | "                            | 87,77              | 23,66                     | 22,24                      | 29,55                     |
| Payments of Commuted Value of Pensions . . . . .                             | "                            | 47,11              | 39,90                     | 36,01                      | 24,67                     |
| Payments to Retrenched Personnel . . . . .                                   | "                            | —2,63              | —4,44                     | —4,68                      | —4,87                     |
| <b>TOTAL CAPITAL ACCOUNT DISBURSEMENTS</b> . . . . .                         |                              | 9,26,07            | 4,42,24                   | 3,29,48                    | 5,66,42                   |
| <b>Debt, Deposits and Advances—</b>  |                              |                    |                           |                            |                           |
| <b>Public Debt—</b>  |                              |                    |                           |                            |                           |
| Permanent Debt (net discharged) . . . . .                                    | "                            | 22,06,66           | 25,44,23                  | 13,54,08                   | 2,95,16                   |
| Floating Debt (net discharged) . . . . .                                     | "                            | 22,21,25           | ...                       | 2,44,60                    | ...                       |
| Deposits and Advances (net) . . . . .  | "                            | ...                | ...                       | ...                        | 5,32,82                   |
| Railway Depreciation and Reserve Funds as per Railway Budget (net) . . . . . | "                            | ...                | ...                       | ...                        | ...                       |
| <b>TOTAL DEBT, DEPOSITS AND ADVANCES</b> . . . . .                           |                              | 44,27,91           | 25,44,23                  | 15,98,08                   | 8,27,98                   |
| <b>Loans and Advances by the Central Government (net Advances)</b> . . . . . | "                            | 9,02,77            | 4,47,63                   | 1,55,93                    | ...                       |
| <b>Remittances (net)</b> . . . . .   | "                            | 37,81              | ...                       | ...                        | 1,89                      |
| <b>Balances of Provincial Governments (net)</b> . . . . .                    | "                            | ...                | 1,62,55                   | 4,85,00                    | 10,60,00                  |
| <b>TOTAL DISBURSEMENTS</b> . . . . .   |                              | 62,94,06           | 35,96,65                  | 27,10,52                   | 24,56,29                  |
| <b>Closing Balance</b> . . . . .   |                              | 15,27,48           | 13,22,02                  | 16,88,12                   | 8,88,52                   |
| <b>TOTAL</b> . . . . .   |                              | 78,21,54           | 49,18,67                  | 43,98,64                   | 33,24,81                  |

**A.—Statement of the Revenue of the Central Government.**

[In thousands of Rupees.]

| HEADS OF REVENUE.   | Accounts,<br>1935-36. | Budget<br>Estimate,<br>1936-37. | Revised<br>Estimate,<br>1936-37. | Increase (+)<br>Decrease (-)<br>as compared<br>with Budget,<br>1936-37. | Budget<br>Estimate,<br>1937-38. | Increase (+)<br>Decrease (-)<br>as compared<br>with Revised,<br>1936-37. |
|---|-----------------------|---------------------------------|----------------------------------|---|---------------------------------|--|
| <b>Principal Heads of Revenue—</b>  |                       |                                 |                                  |   |                                 |  |
| I.—Customs . . . . .  | 52,24,87              | 46,90,00                        | 44,78,50                         | -2,11,50  | 42,60,50                        | -2,18,00   |
| II.—Central Excise Duties . . . . .   |                       | 6,03,00                         | 6,44,00                          | + 41,00   | 7,16,00                         | + 72,00  |
| III.—Corporation Tax . . . . .  | 17,07,39              | 15,67,00                        | 15,30,00                         | -37,00  | 1,44,94                         | -1,00,00   |
| IV.—Taxes on Income other than<br>Corporation Tax . . . . .                 |                       |                                 |                                  |   | 12,85,06                        |  |
| V.—Salt . . . . .   | 8,42,80               | 8,75,00                         | 8,85,00                          | + 10,00   | 8,25,00                         | -60,00   |
| VI.—Opium . . . . .   | 61,10                 | 47,41                           | 47,31                            | -10   | 49,52                           | + 2,21   |
| VII.—Land Revenue . . . . .   | 26,19                 | 21,47                           | 17,24                            | -4,23   | 18,53                           | + 1,29   |
| VIII.—Provincial Excise . . . . .   | 22,96                 | 22,93                           | 23,95                            | + 1,00  | 21,12                           | -2,83  |
| IX.—Stamps . . . . .  | 36,85                 | 36,88                           | 38,32                            | + 1,44  | 36,05                           | -2,27  |
| X.—Forest . . . . .   | 16,44                 | 14,37                           | 13,48                            | -89   | 14,62                           | + 1,14   |
| XI.—Registration . . . . .  | 84                    | 81                              | 95                               | + 14  | 91                              | -4   |
| XII.—Receipts under Motor Vehicles<br>Taxation Acts . . . . .               | 2,70                  | 2,51                            | 2,71                             | + 20  | 2,81                            | + 10   |
| <b>TOTAL</b> . . . . .  | 79,42,14              | 78,81,40                        | 76,81,46                         | -1,99,94  | 73,75,06                        | -3,06,40   |
| <b>Irrigation, etc.—</b>  |                       |                                 |                                  |   |                                 |  |
| XVII.—Works for which Capital accounts<br>are kept—Gross Receipts . . . . . | 1,54                  | 1,61                            | 1,54                             | -7  | 4,80                            | + 3,26   |
| Deduct—Working Expenses . . . . .   | 1,30                  | 1,46                            | 1,31                             | + 15  | 3,34                            | -2,53  |
| <b>Net Receipts</b> . . . . .   | 24                    | 15                              | 23                               | + 8   | 96                              | + 73   |
| XVIII.—Works for which no Capital ac-<br>counts are kept . . . . .          | 7                     | 4                               | 6                                | + 2   | 5                               | -1   |
| <b>TOTAL</b> . . . . .  | 31                    | 19                              | 29                               | + 10  | 1,01                            | + 72   |
| <b>Posts and Telegraphs—</b>  |                       |                                 |                                  |   |                                 |  |
| XIX.—Posts and Telegraphs—  |                       |                                 |                                  |   |                                 |  |
| Gross Receipts . . . . .  | 11,47,57              | 11,74,15                        | 11,67,45                         | -6,70   | 11,15,93                        | -51,52   |
| Deduct—Working Expenses . . . . .   | 10,67,72              | 10,92,60                        | 10,80,69                         | + 11,91   | 10,38,95                        | + 41,74  |
| <b>Net Receipts</b> . . . . .   | 79,85                 | 81,55                           | 86,76                            | + 5,21  | 76,98                           | -9,78  |
| <b>Carried over</b> . . . . .   | 80,32,30              | 79,63,14                        | 77,68,51                         | -1,94,63  | 74,53,05                        | -3,15,46   |



**A.**—Statement of the Revenue of the Central Government—*contd.*

[In thousands of Rupees.]

| HEADS OF REVENUE.                             | Accounts,<br>1936-36. | Budget<br>Estimate,<br>1936-37. | Revised<br>Estimate,<br>1936-37. | Increase (+)<br>Decrease (—)<br>as compared<br>with Budget,<br>1936-37. | Budget<br>Estimate,<br>1937-38. | Increase (+)<br>Decrease (—)<br>as compared<br>with Revised,<br>1936-37. |
|---|-----------------------|---------------------------------|----------------------------------|---|---------------------------------|--|
| Brought forward . . . . .                     | 80,22,80              | 79,63,14                        | 77,68,51                         | —1,94,63  | 74,53,05                        | —3,15,46   |
| <b>Debt Services—</b>                         |                       |                                 |                                  |   |                                 |  |
| XX.—Interest . . . . .                        | 86,48                 | 62,83                           | 61,37                            | —26   | 71,35                           | +9,08  |
| <b>Civil Administration—</b>                  |                       |                                 |                                  |   |                                 |  |
| XXI.—Administration of Justice . . . . .      | 1,89                  | 1,17                            | 1,55                             | +38   | 1,39                            | —16  |
| XXII.—Jails and Convict Settlements . . . . . | 2,29                  | 2,26                            | 2,02                             | —24   | 2,10                            | +8   |
| XXIII.—Police . . . . .                       | 2,06                  | 1,91                            | 1,94                             | +3  | 25                              | —1,09  |
| XXIV.—Ports and Pilotage . . . . .            | 19,44                 | 20,11                           | 21,07                            | +96   | 21,27                           | +20  |
| XXV.—Lighthouses and Lightships . . . . .     | 9,75                  | 9,95                            | 9,95                             | ...   | 8,55                            | —1,40  |
| XXVI.—Education . . . . .                     | 1,88                  | 1,69                            | 1,72                             | +3  | 1,50                            | —22  |
| XXVII.—Medical . . . . .                      | 2,04                  | 1,98                            | 2,28                             | +30   | 1,85                            | —43  |
| XXVIII.—Public Health . . . . .               | 3,38                  | 2,18                            | 2,85                             | +72   | 2,96                            | +11  |
| XXIX.—Agriculture . . . . .                   | 3,97                  | 3,07                            | 2,85                             | —22   | 4,47                            | +1,62  |
| XXX.—Veterinary . . . . .                     | 5,46                  | 6,76                            | 5,47                             | —29   | 5,98                            | +51  |
| XXXI.—Co-operative Credit . . . . .           | ...                   | ...                             | ...                              | ...   | ...                             | ...  |
| XXXII.—Industries . . . . .                   | 16                    | 16                              | 19                               | +3  | 19                              | ...  |
| XXXIII.—Aviation . . . . .                    | 1,08                  | 1,16                            | 1,11                             | —4  | 1,24                            | +13  |
| XXXIV.—Broadcasting . . . . .                 | 3,34                  | 3,82                            | 4,34                             | +52   | 5,50                            | +1,16  |
| XXXV.—Indian Stores Department . . . . .      | 17,92                 | 17,25                           | 17,12                            | —13   | 17,75                           | +63  |
| XXXVI.—Miscellaneous Departments . . . . .    | 18,18                 | 16,12                           | 17,41                            | +1,29   | 16,73                           | —68  |
| <b>TOTAL . . . . .</b>                        | 91,94                 | 88,53                           | 91,87                            | +3,34   | 91,73                           | —14  |
| Carried over . . . . .                        | 82,00,72              | 81,14,00                        | 79,21,75                         | —1,92,25  | 76,16,13                        | —3,05,62   |

**A.—Statement of the Revenue of the Central Government—concl'd.**

[In thousands of Rupees.]

| HEADS OF REVENUE.  | Accounts,<br>1935-36. | Budget<br>Estimate,<br>1936-37. | Revised<br>Estimate,<br>1936-37. | Increase (+)<br>Decrease (—)<br>as compared<br>with Budget,<br>1936-37. | Budget<br>Estimate,<br>1937-38. | Increase (+)<br>Decrease (—)<br>as compared<br>with Revised,<br>1936-37. |
|--|-----------------------|---------------------------------|----------------------------------|---|---------------------------------|--|
| Brought forward .  | 82,00,72              | 81,14,00                        | 79,21,75                         | —1,92,25  | 76,16,13                        | —3,05,62   |
| <b>Currency and Mint—</b>  |                       |                                 |                                  |   |                                 |  |
| XXXVII.—Currency . . . .   | 71,42                 | 81,07                           | 52,35                            | —28,72  | 66,80                           | +14,45   |
| XXXVIII.—Mint . . . .  | 45,48                 | 45,06                           | 45,26                            | +20   | 39,69                           | —5,57  |
| TOTAL .  | 1,16,90               | 1,26,13                         | 97,61                            | —28,52  | 1,06,49                         | +8,88  |
| <b>Civil Works, etc.—</b>  |                       |                                 |                                  |   |                                 |  |
| XXXIX.—Civil Works . . . .   | 28,68                 | 25,54                           | 33,12                            | +7,58   | 34,71                           | +1,59  |
| <b>Miscellaneous—</b>  |                       |                                 |                                  |   |                                 |  |
| XLII.—Payments from Indian<br>States . . . .   | 72,84                 | 78,55                           | 75,05                            | +1,50   | 69,77                           | —3,28  |
| XLIV.—Receipts in aid of Superan-<br>nation . . . .  | 14,19                 | 6,87                            | 8,83                             | +1,96   | 7,49                            | —1,34  |
| XLV.—Stationery and Printing .   | 22,12                 | 21,80                           | 24,62                            | +2,82   | 25,34                           | +72  |
| XLVI.—Miscellaneous . . . .  | 27,69                 | 27,03                           | 58,42                            | —31,39  | 38,91                           | —19,51   |
| TOTAL .  | 1,36,84               | 1,29,25                         | 1,66,92                          | +37,67  | 1,41,51                         | —25,41   |
| <b>Defence Services—</b>   |                       |                                 |                                  |   |                                 |  |
| XLVII.—Defence Receipts—Effective .  | 4,78,45               | 4,56,85                         | 4,75,54                          | +19,19  | 4,80,79                         | +5,25  |
| XLVIII.—Defence Receipts—Non-Effec-<br>tive . . . .  | 47,08                 | 36,84                           | 36,56                            | —28   | 41,31                           | +4,75  |
| TOTAL .  | 5,20,53               | 4,93,19                         | 5,12,10                          | +18,91  | 5,22,10                         | +10,00   |
| <b>Contributions and Miscellaneous<br/>Adjustments between<br/>Central and Provincial<br/>Governments—</b> |                       |                                 |                                  |   |                                 |  |
| L.—Miscellaneous Adjustments<br>between Central and<br>Provincial Governments .                            | ...                   | ...                             | ...                              | ...   | ...                             | ...  |
| <b>Extraordinary Items—</b>  |                       |                                 |                                  |   |                                 |  |
| LI.—Extraordinary Receipts .   | 2                     | ...                             | 20                               | +20   | 3,23,11                         | +3,22,91   |
| LII.—Transfers from Revenue<br>Reserve Fund . . . .  | ...                   | ...                             | ...                              | ...   | 1,84,09                         | +1,84,09   |
| TOTAL .  | 2                     | ...                             | 20                               | +20   | 5,07,20                         | +5,07,00   |
| <b>Railway Revenues as per<br/>Railway Budget . . . .</b>  | 81,97,90              | 81,78,66                        | 31,66,55                         | —7,11   | 30,13,74                        | —1,52,81   |
| TOTAL REVENUE .  | 1,22,01,09            | 1,20,61,77                      | 1,18,98,25                       | —1,63,52  | 1,19,41,88                      | +43,68   |

## B.—Statement of the Expenditure charged to Revenue of the Central Government.

[In thousands of Rupees.]

| HEADS OF EXPENDITURE.   | Accounts,<br>1935-36. | Budget<br>Estimate,<br>1936-37. | Revised<br>Estimate,<br>1936-37. | Increase (+)<br>Decrease (—)<br>as compared<br>with Budget,<br>1936-37. | Budget<br>Estimate,<br>1937-38. | Increase (+)<br>Decrease (—)<br>as compared<br>with Revised,<br>1936-37. |
|---|-----------------------|---------------------------------|----------------------------------|---|---------------------------------|--|
| <b>Direct Demands on the Revenue—</b>   |                       |                                 |                                  |   |                                 |  |
| 1.—Customs . . . . .  | 1,17,84               | 1,23,67                         | 1,26,32                          | + 2,65  | 1,19,12                         | — 7,20   |
| 2.—Central Excise Duties . . . . .  |                       | 9,78                            | 8,66                             | — 1,12  | 8,55                            | — 11   |
| 3.—Corporation Tax . . . . .  | 91,36                 | 86,74                           | 89,15                            | + 2,41  | 5,80                            | — 18,95  |
| 4.—Taxes on Income other than Corpora-<br>tion Tax . . . . .                                |                       |                                 |                                  |   | 69,40                           |  |
| 5.—Salt . . . . .   | 1,18,84               | 1,08,11                         | 1,07,91                          | — 20  | 1,06,72                         | — 1,19   |
| 6.—Opium . . . . .  | 84,65                 | 28,86                           | 29,29                            | + 43  | 25,37                           | — 3,92   |
| 7.—Land Revenue . . . . .   | 5,79                  | 6,14                            | 6,20                             | + 6   | 6,00                            | — 20   |
| 8.—Provincial Excise . . . . .  | 11,41                 | 11,97                           | 11,98                            | + 1   | 4,33                            | — 7,65   |
| 9.—Stamps . . . . .   | 17,68                 | 18,40                           | 17,95                            | — 45  | 16,13                           | — 1,52   |
| 10.—Forest . . . . .  | 19,72                 | 19,32                           | 18,81                            | — 51  | 20,33                           | + 1,52   |
| 11.—Registration . . . . .  | 11                    | 11                              | 11                               | ...   | 9                               | — 2  |
| 12.—Charges on account of Motor Vehicles<br>Taxation Acts . . . . .                         | 1,66                  | 1,64                            | 1,93                             | + 29  | 2,05                            | + 12   |
| <b>TOTAL</b> . . . . .  | 4,18,56               | 4,14,74                         | 4,18,31                          | + 3,57  | 3,83,89                         | — 34,42  |
| <b>Capital Outlay on Salt Works<br/>charged to Revenue—</b>                                 |                       |                                 |                                  |   |                                 |  |
| 5A.—Capital Outlay on Salt Works . . . . .  | 50                    | 29                              | 58                               | + 29  | 36                              | — 22   |
| <b>Revenue Account of Irriga-<br/>tion, etc., Works—</b>                                    |                       |                                 |                                  |   |                                 |  |
| 17.—Interest on Works for which Capital<br>accounts are kept . . . . .                      | 2,53                  | 2,54                            | 2,51                             | — 3   | 7,44                            | + 4,93   |
| 18.—Other Revenue Expenditure . . . . .   | 2,50                  | 2,30                            | 2,84                             | + 54  | 3,91                            | + 1,07   |
| <b>TOTAL</b> . . . . .  | 5,03                  | 4,84                            | 5,35                             | + 51  | 11,35                           | + 6,00   |
| <b>Capital Account of Irrigation,<br/>etc., Works charged to<br/>Revenue—</b>               |                       |                                 |                                  |   |                                 |  |
| 19.—Construction of Irrigation, etc.,<br>Works—Financed from Ordinary<br>Revenues . . . . . | 3                     | 78                              | 19                               | — 57  | ...                             | — 19   |
| <b>Posts and Telegraphs Revenue<br/>Account—</b>  |                       |                                 |                                  |   |                                 |  |
| 20.—Posts and Telegraphs—<br>Interest on Debt . . . . .                                     | 79,38                 | 80,28                           | 78,76                            | — 1,50  | 72,75                           | — 6,01   |
| <b>Posts and Telegraphs Capital<br/>Account charged to Reve-<br/>nue—</b>                   |                       |                                 |                                  |   |                                 |  |
| 21.—Capital outlay on Posts and Tele-<br>graphs . . . . .                                   | 67                    | 9,64                            | 4,84                             | — 4,70  | 7,05                            | + 2,11   |
| <b>Carried over</b> . . . . .   | 5,04,17               | 5,10,58                         | 5,08,13                          | — 2,40  | 4,75,40                         | — 32,78  |

## B.—Statement of the Expenditure charged to Revenue of the Central Government—*contd.*

[In thousands of Rupees.]

| HEADS OF EXPENDITURE.  | Accounts,<br>1935-36. | Budget<br>Estimate,<br>1936-37. | Revised<br>Estimate,<br>1936-37. | Increase (+)<br>Decrease (—)<br>as compared<br>with Budget,<br>1936-37. | Budget<br>Estimate,<br>1937-38. | Increase (+)<br>Decrease (—)<br>as compared<br>with Revised,<br>1936-37. |
|--|-----------------------|---------------------------------|----------------------------------|---|---------------------------------|--|
| Brought forward . . . . .                                      | 5,04,17               | 5,10,53                         | 5,08,13                          | —2,40   | 4,75,40                         | —32,73   |
| <b>Debt Services—</b>  |                       |                                 |                                  |   |                                 |  |
| 22.—Interest on Debt and other Obligations . . . . .           | 49,72,61              | 48,41,08                        | 48,39,44                         | —1,64   | 45,94,10                        | —2,45,84   |
| <i>Deduct—Interest transferred to—</i>                         |                       |                                 |                                  |   |                                 |  |
| Railways . . . . .   | 30,17,50              | 29,89,97                        | 29,63,82                         | + 26,15   | 28,17,90                        | + 1,45,92  |
| Irrigation . . . . .   | 2,53                  | 2,54                            | 2,51                             | + 3   | 7,44                            | —4,98  |
| Posts and Telegraphs . . . . .                                 | 80,61                 | 81,51                           | 79,25                            | + 2,26  | 73,23                           | + 8,02   |
| Other Commercial Departments . . . . .                         | 7,11                  | 7,36                            | 7,60                             | —24   | 6,88                            | + 72   |
| Provincial Loans Fund . . . . .                                | 7,92,62               | 8,16,00                         | 7,96,74                          | + 19,26   | ...                             | + 7,96,74  |
| Provincial Governments . . . . .                               | ...                   | ...                             | ...                              | ...   | 5,52,57                         | —5,52,57   |
| Commuted Value of Pensions . . . . .                           | 22,49                 | 23,53                           | 23,49                            | + 4   | 23,86                           | —37  |
| Total transfers . . . . .                                      | 39,22,76              | 39,20,91                        | 38,73,41                         | + 47,50   | 34,81,88                        | + 3,91,53  |
| Net . . . . .  | 10,49,85              | 9,20,17                         | 9,66,03                          | + 45,86   | 11,12,22                        | + 1,46,19  |
| 23.—Appropriation for Reduction or Avoidance of Debt . . . . . | 3,00,00               | 3,00,00                         | 3,00,00                          | ...   | 3,00,00                         | ...  |
| <b>TOTAL</b> . . . . .   | 18,40,85              | 12,20,17                        | 12,66,03                         | + 45,86   | 14,12,22                        | + 1,46,19  |
| <b>Civil Administration—</b>                                   |                       |                                 |                                  |   |                                 |  |
| 25.—General Administration . . . . .                           | 1,89,62               | 1,81,67                         | 1,79,43                          | —2,24   | 1,72,73                         | —6,70  |
| 26.—Audit . . . . .  | 1,08,04               | 1,12,11                         | 1,09,4                           | —2,68   | 1,01,35                         | —8,08  |
| 27.—Administration of Justice . . . . .                        | 6,27                  | 6,74                            | ,49                              | —25   | 7,30                            | + 81   |
| 28.—Jails and Convict Settlements . . . . .                    | 22,78                 | 22,69                           | 22,46                            | —23   | 23,10                           | + 64   |
| 29.—Police . . . . .   | 85,54                 | 83,69                           | 83,54                            | —15   | 80,07                           | —3,47  |
| 30.—Ports and Pilotage . . . . .                               | 23,60                 | 26,78                           | 26,36                            | —42   | 28,70                           | + 2,34   |
| 31.—Lighthouses and Lightships . . . . .                       | 9,66                  | 9,95                            | 9,95                             | ...   | 8,55                            | —1,40  |
| 32.—Ecclesiastical . . . . .                                   | 29,51                 | 30,36                           | 30,02                            | —34   | 27,82                           | —2,20  |
| 33.—Payments to Crown Representative . . . . .                 | 1,07,79               | 1,09,09                         | 1,13,30                          | + 4,21  | 1,04,88                         | —8,42  |
| 34.—Tribal Areas . . . . .                                     | 2,46,64               | 2,41,52                         | 2,50,60                          | + 9,08  | 1,92,05                         | —58,55   |
| 35.—External Affairs . . . . .                                 | 63,24                 | 52,71                           | 61,69                            | + 8,98  | 52,24                           | —9,45  |
| 36.—Scientific Departments . . . . .                           | 69,26                 | 78,28                           | 74,64                            | —3,64   | 72,01                           | —2,63  |
| 37.—Education . . . . .  | 23,50                 | 23,57                           | 24,14                            | + 57  | 24,11                           | —3   |
| 38.—Medical . . . . .  | 19,83                 | 23,82                           | 22,91                            | —91   | 22,10                           | —81  |
| 39.—Public Health . . . . .                                    | 16,10                 | 32,84                           | 21,40                            | —11,44  | 22,00                           | + 60   |
| 40.—Agriculture . . . . .                                      | 86,25                 | 18,62                           | 33,05                            | —15,57  | 53,28                           | + 20,28  |
| 41.—Veterinary . . . . .                                       | 7,00                  | ,57                             | 8,56                             | + 99  | 10,61                           | + 2,05   |
| 42.—Co-operative Credit . . . . .                              | 52                    | 52                              | 53                               | + 1   | 53                              | ...  |
| 43.—Industries . . . . .                                       | 7,34                  | 9,00                            | 8,19                             | —81   | 9,14                            | + 95   |
| 44.—Aviation . . . . .   | 17,09                 | 23,80                           | 22,63                            | —1,17   | 25,04                           | + 2,41   |
| 45.—Broadcasting . . . . .                                     | 5,46                  | 9,50                            | 9,36                             | —14   | 15,35                           | + 5,99   |
| 46.—Indian Stores Department . . . . .                         | 21,49                 | 22,67                           | 22,50                            | —17   | 23,51                           | + 1,01   |
| 47.—Miscellaneous Departments . . . . .                        | 12,39                 | 15,49                           | 14,55                            | —94   | 16,                             | + 1,77   |
| <b>TOTAL</b> . . . . .   | 10,58,92              | 11,22,99                        | 11,05,73                         | —17,26  | 10,42,79                        | —82,94   |
| Carried over . . . . .   | 29,12,94              | 28,53,69                        | 28,79,89                         | + 26,20   | 29,30,41                        | + 50,52  |

**B.—Statement of the Expenditure charged to Revenue of the Central Government—concl'd.**

[In thousands of Rupees.]

| HEADS OF EXPENDITURE.  | Accounts,<br>1935-36. | Budget<br>Estimate,<br>1936-37. | Revised<br>Estimate,<br>1936-37. | Increase (+)<br>Decrease (—)<br>as compared<br>with Budget,<br>1936-37. | Budget<br>Estimate,<br>1937-38. | Increase (+)<br>Decrease (—)<br>as compared<br>with Revised,<br>1936-37. |
|--|-----------------------|---------------------------------|----------------------------------|---|---------------------------------|--|
| Brought forward  | 29,12,84              | 28,53,69                        | 28,79,89                         | +26,20  | 29,30,41                        | +50,52   |
| <b>Currency and Mint—</b>  |                       |                                 |                                  |   |                                 |  |
| 48.—Currency   | 19,94                 | 15,73                           | 17,22                            | +1,49   | 14,77                           | —2,45  |
| 49.—Mint   | 22,22                 | 18,28                           | 19,67                            | +1,39   | 19,23                           | —44  |
| TOTAL  | 42,16                 | 34,01                           | 36,89                            | +2,88   | 34,00                           | —2,89  |
| <b>Civil Works, etc.—</b>  |                       |                                 |                                  |   |                                 |  |
| 50.—Civil Works  | 2,18,83               | 2,57,47                         | 2,50,97                          | —6,50   | 2,87,23                         | +36,26   |
| <b>Miscellaneous—</b>  |                       |                                 |                                  |   |                                 |  |
| 54.—A.—Famine Relief   | 9                     | ...                             | 11                               | +11   | 46                              | +35  |
| 55.—Superannuation Allowances and Pensions   | 3,08,79               | 2,93,27                         | 2,86,80                          | —6,47   | 2,79,77                         | —7,03  |
| 56.—Stationery and Printing  | 34,44                 | 36,66                           | 36,84                            | +18   | 41,98                           | +5,14  |
| 57.—Miscellaneous  | 79,25                 | 65,46                           | 65,56                            | +10   | 54,55                           | —11,01   |
| TOTAL  | 4,20,57               | 3,95,39                         | 3,89,31                          | —6,08   | 3,76,76                         | —12,55   |
| <b>Miscellaneous Capital Outlay charged to Revenue—</b>  |                       |                                 |                                  |   |                                 |  |
| 55.—A.—Commutation of pensions financed from Ordinary Revenues                                 | —1,91                 | —1,00                           | 5,52                             | +6,52   | 6,38                            | +86  |
| <b>Defence Services—</b>   |                       |                                 |                                  |   |                                 |  |
| 58.—Defence Services—Effective   | 41,37,35              | 42,83,05                        | 42,19,02                         | —64,03  | 42,84,27                        | +65,25   |
| 59.—Defence Services—Non-Effective   | 8,71,79               | 8,37,54                         | 8,37,17                          | —37   | 8,41,90                         | +4,73  |
| 60.—Transfers to Defence Reserve Fund  | 9,89                  | —82,40                          | 91                               | +83,31  | —1,42,25                        | —1,43,16   |
| TOTAL  | 50,18,58              | 50,38,19                        | 50,57,10                         | +18,91  | 49,83,92                        | —73,18   |
| <b>Contributions and Miscellaneous Adjustments between Central and Provincial Governments—</b> |                       |                                 |                                  |   |                                 |  |
| 61.—Grants-in-aid to Provincial Governments  | 1,00,00               | 2,58,00                         | 2,58,00                          | ...   | 3,14,27                         | +56,27   |
| 62.—Miscellaneous Adjustments between the Central and Provincial Governments                   | 19,52                 | 19,57                           | 19 7                             | ...   | 1,63                            | —17,94   |
| TOTAL  | 1,19,52               | 2,77,57                         | 2,77,57                          | ...   | 3,15,90                         | +38,33   |
| <b>Extraordinary Items—</b>  |                       |                                 |                                  |   |                                 |  |
| 63.—Extraordinary charges  | 88,48                 | 26,50                           | 26,48                            | —2  | 1,19                            | —25,29   |
| 64.—Transfers to Revenue Reserve Fund  | 1,84,09               | ...                             | ...                              | ...   | ...                             | ...  |
| TOTAL  | 2,72,55               | 26,50                           | 26,48                            | —2  | 1,19                            | —25,29   |
| <b>Railway Expenditure as per Railway Budget</b>   | 31,97,90              | 31,73,66                        | 31,66,55                         | —7,11   | 29,98,92                        | —1,67,63   |
| <b>TOTAL EXPENDITURE CHARGED TO REVENUE</b>  | 1,22,01,09            | 1,20,55,48                      | 1,20,90,28                       | +34,80  | 1,19,34,71                      | —1,55,57   |

**C.—Statement of Receipts of the Central Government.**

[In thousands of Rupees.]

| RECEIPTS.                                      | Accounts,<br>1935-36. | Budget Estimate,<br>1936-37. | Revised Estimate,<br>1936-37. | Budget Estimate,<br>1937-38. |
|--|-----------------------|------------------------------|-------------------------------|------------------------------|
| Revenue (from Statement A) . . . . .           | 1,22,01,09            | 1,20,61,77                   | 1,18,98,25                    | 1,19,41,88                   |
| <b>Railway Capital not charged to Revenue—</b> |                       |                              |                               |                              |
| As per Railway Budget . . . . .                | ...                   | ...                          | ...                           | ...                          |
| <b>Public Debt—</b>                            |                       |                              |                               |                              |
| <b>A.—Debt raised in India—</b>                |                       |                              |                               |                              |
| <b>I. Permanent Debt—</b>                      |                       |                              |                               |                              |
| 2½ per cent. Loan, 1948-52 . . . . .           | ...                   | ...                          | 12,01,28                      | ...                          |
| 3 per cent. Loan, 1951-54 . . . . .            | 15,12,85              | ...                          | ...                           | ...                          |
| 8½ per cent. Non-terminable Loans . . . . .    | 18                    | 6                            | ...                           | 2                            |
| Total . . . . .                                | 15,13,01              | 6                            | 12,01,28                      | 2                            |
| <b>II.—Floating Debt—</b>                      |                       |                              |                               |                              |
| Treasury Bills . . . . .                       | 1,71,02,50            | 2,04,00,00                   | 1,44,07,75                    | 1,44,00,00                   |
| Other Floating Loans . . . . .                 | 28,00,00              | ...                          | 58,00,00                      | ...                          |
| TOTAL . . . . .                                | 1,99,02,50            | 2,04,00,00                   | 1,97,07,75                    | 1,44,00,00                   |
| Carried over . . . . .                         | 3,88,18,60            | 3,24,61,83                   | 3,28,07,28                    | 3,63,41,90                   |

**C.—Statement of Disbursements of the Central Government.**

[In thousands of Rupees.]

| DISBURSEMENTS.                                   | Accounts,<br>1935-36. | Budget Estimate,<br>1936-37. | Revised Estimate,<br>1936-37. | Budget Estimate,<br>1937-38. |
|--|-----------------------|------------------------------|-------------------------------|------------------------------|
| Expenditure (from Statement B)                   | 1,22,01,09            | 1,20,55,48                   | 1,20,90,28                    | 1,19,34,71                   |
| <b>Capital Accounts not charged to Revenue—</b>  |                       |                              |                               |                              |
| SECURITY PRINTING PRESS                          | —90                   | —8                           | —14                           | —81                          |
| IRRIGATION, ETC., WORKS                          | ...                   | ...                          | ...                           | 2,68                         |
| POSTS AND TELEGRAPHS                             | 39,24                 | 42,02                        | 44,52                         | 63,12                        |
| SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH | 20,81                 | 7,22                         | 9,88                          | 2,87                         |
| VIZAGAPATAM PORT                                 | 5,15                  | 9,95                         | 5,54                          | 3,87                         |
| CURRENCY   | 5,18,23               | —99                          | —1,24                         | 4                            |
| INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI      | 87,77                 | 23,66                        | 22,24                         | 29,55                        |
| PAYMENTS OF COMMUTED VALUE OF PENSIONS           | 47,11                 | 39,90                        | 36,01                         | 24,67                        |
| PAYMENTS TO RETIRED PERSONNEL                    | —2,63                 | —4,44                        | —4,68                         | —4,87                        |
| TOTAL  | 6,64,78               | 1,17,24                      | 1,12,13                       | 1,20,6                       |
| <b>RAILWAY CAPITAL NOT CHARGED TO REVENUE—</b>   |                       |                              |                               |                              |
| As per Railway Budget                            | 2,61,29               | 3,25,00                      | 2,17,85                       | 4,45,80                      |
| <b>Public Debt—</b>                              |                       |                              |                               |                              |
| <b>A.—Debt raised in India—</b>                  |                       |                              |                               |                              |
| <b>I.—Permanent Debt—</b>                        |                       |                              |                               |                              |
| 6½ p. c. Treasury Bonds, 1935                    | 15,75,37              | 5,50                         | 20,00                         | 6,00                         |
| 6 p. c. Bonds                                    | 6,09                  | 4,02                         | 1,88                          | 1,06                         |
| 5½ p. c. War Bonds                               | 42                    | 44                           | 38                            | 26                           |
| 5 p. c. Loan 1929-47                             | 1,73                  | 1,25                         | 1,40                          | 65                           |
| Do. Bonds, 1935                                  | 11,35,44              | 5,00                         | 4,25                          | 80                           |
| Do. „ 1933                                       | 1,32                  | 1,00                         | 30                            | 15                           |
| 4½ p. c. Bonds, 1934                             | 1,98                  | 1,25                         | 1,00                          | 60                           |
| 4 p. c. Loans                                    | 8,14                  | 2,02                         | 1,81                          | 86                           |
| 3½ p. c. Loans                                   | 1                     | 3                            | 3                             | 1                            |
| 3 p. c. Loans                                    | 19                    | 7                            | ...                           | 4                            |
| TOTAL  | 27,25,69              | 20,58                        | 31,05                         | 10,63                        |
| <b>II.—Floating Debt—</b>                        |                       |                              |                               |                              |
| Treasury Bills                                   | 1,98,23,75            | 1,98,00,00                   | 1,46,51,75                    | 1,40,00,00                   |
| Other Floating Loans                             | 28,00,00              | ...                          | 58,00,00                      | ...                          |
| TOTAL  | 2,21,23,75            | 1,98,00,00                   | 1,99,51,75                    | 1,40,00,00                   |
| Carried over                                     | 3,79,76,80            | 3,18,18,80                   | 3,24,02,56                    | 2,65,11,76                   |

**C.—Statement of Receipts of the Central Government.**

[In thousands of Rupees.]

| RECEIPTS,   | Accounts,<br>1935-36. | Budget Estimate,<br>1936-37. | Revised Estimate,<br>1936-37. | Budget Estimate,<br>1937-38. |
|---|-----------------------|------------------------------|-------------------------------|------------------------------|
| Brought forward .   | 3,30,16,60            | 3,24,61,88                   | 3,28,07,28                    | 2,68,41,00                   |
| <b>B.—Debt raised in England—</b>                         |                       |                              |                               |                              |
| <b>Permanent Debt—</b>                                    |                       |                              |                               |                              |
| 3 per cent. Stock, 1949-52 . . . . .                      | 13,88,33              | ...                          | ...                           | ...                          |
| <b>TOTAL</b> .  | 13,88,33              | ...                          | ..                            | ...                          |
| <b>Unfunded Debt—</b>                                     |                       |                              |                               |                              |
| Deposits of Service Funds . . . . .                       | 26,98                 | 1,04,48                      | 1,04,68                       | 1,03,58                      |
| Post Office Savings Bank Deposits . . . . .               | 47,88,20              | 39,74,03                     | 48,40,00                      | 46,16,00                     |
| Post Office Cash Certificates . . . . .                   | 18,44,93              | 18,25,00                     | 15,60,00                      | 13,80,00                     |
| State Provident Funds . . . . .                           | 12,46,62              | 12,76,01                     | 12,92,01                      | 8,10,09                      |
| Other Accounts . . . . .                                  | 1,09,58               | 1,12,89                      | 1,14,09                       | 1,11,80                      |
| <b>TOTAL</b> .  | 75,11,31              | 67,92,41                     | 77,10,76                      | 70,21,47                     |
| <b>Deposits and Advances—</b>                             |                       |                              |                               |                              |
| <i>Deposits bearing interest.</i>                         |                       |                              |                               |                              |
| Renewals Reserve Fund—Posts and Telegraphs .              | 27,72                 | 25,00                        | 25,00                         | 23,13                        |
| Other Reserve Funds . . . . .                             | 6,79                  | (a)                          | 6,94                          | 6,10                         |
| <i>Deposits not bearing interest.</i>                     |                       |                              |                               |                              |
| <b>Appropriations for Reduction or Avoidance of Debt—</b> |                       |                              |                               |                              |
| Sinking Funds . . . . .                                   | 1,86,79               | 1,86,71                      | 1,86,71                       | 1,86,71                      |
| Other Appropriations . . . . .                            | 1,63,29               | 1,63,29                      | 1,63,29                       | 1,63,29                      |
| Sinking Fund Investment Account . . . . .                 | 74                    | ...                          | ...                           | ...                          |
| Provincial Loans Fund . . . . .                           | 18,50,01              | 14,67,00                     | 10,20,93                      | ...                          |
| Gold Standard Reserve . . . . .                           | 53,40,25              | ...                          | ...                           | ...                          |
| Paper Currency Reserve . . . . .                          | 18,27,55              | ...                          | ...                           | ...                          |
| Deposits and Advances—carried over .                      | 93,58,14              | 17,92,00                     | 13,52,87                      | 3,29,23                      |
| <b>Carried over</b> .                                     | 4,24,61,24            | 3,92,54,24                   | 4,05,18,04                    | 3,33,63,37                   |

(a) Estimates under this head are included in 'Civil Deposits'.



**C.—Statement of Disbursements of the Central Government.**

[In thousands of Rupees.]

| DISBURSEMENTS.  | Accounts,<br>1935-36. | Budget Estimate,<br>1936-37. | Revised Estimate,<br>1936-37. | Budget Estimate,<br>1937-38. |
|---|-----------------------|------------------------------|-------------------------------|------------------------------|
| Brought forward   | 3,79,76,60            | 3,18,18,80                   | 3,24,02,56                    | 2,65,11,76                   |
| <b>B.—Debt raised in England—</b>                         |                       |                              |                               |                              |
| <b>Permanent Debt—</b>                                    |                       |                              |                               |                              |
| 6 p. c. Bonds, 1932-33                                    | ...                   | ...                          | 6                             | ...                          |
| Do. 1933-35   | ...                   | ...                          | 1                             | ...                          |
| Do. 1935-37   | 15,98,53              | ...                          | 14                            | ...                          |
| 5½ p. c. Stock, 1932                                      | 1                     | ...                          | 26                            | ...                          |
| Do. 1936-38   | ...                   | 22,47,74                     | 22,47,74                      | ...                          |
| East Indian Railway Debenture Stock                       | 4,66,31               | ...                          | 36                            | ...                          |
| State Railway Annuities                                   | 2,44,25               | 2,52,77                      | 2,52,77                       | 2,61,61                      |
| Do. Sinking Funds   | 23,21                 | 23,20                        | 22,97                         | 22,94                        |
| TOTAL   | 23,27,31              | 25,23,71                     | 25,24,31                      | 2,81,55                      |
| <b>Unfunded Debt—</b>                                     |                       |                              |                               |                              |
| Special Loans   | 10                    | 20                           | 10                            | 10                           |
| Deposits of Service Funds                                 | 15,21                 | 77,69                        | 78,89                         | 8,78,89                      |
| Post Office Savings Bank Deposits                         | 36,88,27              | 31,49,08                     | 38,90,00                      | 38,16,00                     |
| Post Office Cash Certificates                             | 18,43,00              | 13,75,00                     | 16,35,00                      | 15,80,00                     |
| State Provident Funds                                     | 6,57,88               | 6,64,42                      | 7,28,54                       | 4,97,11                      |
| Other Accounts  | 56,52                 | 55,40                        | 62,53                         | 58,66                        |
| TOTAL   | 59,60,78              | 53,31,74                     | 63,90,06                      | 67,20,76                     |
| <b>Deposits and Advances—</b>                             |                       |                              |                               |                              |
| <i>Deposits bearing interest.</i>                         |                       |                              |                               |                              |
| Renewals Reserve Fund—Posts and Telegraphs                | 22,81                 | 11,29                        | 28,22                         | 18,54                        |
| Other Reserve Funds                                       | 2,11                  | (a)                          | 3,73                          | 1,45                         |
| <i>Deposits not bearing interest.</i>                     |                       |                              |                               |                              |
| <b>Appropriations for Reduction or Avoidance of Debt—</b> |                       |                              |                               |                              |
| Sinking Funds   | 10                    | ...                          | ...                           | ...                          |
| Other Appropriations                                      | ...                   | ...                          | ...                           | ...                          |
| Sinking Fund Investment Account                           | ...                   | ...                          | ...                           | ...                          |
| Provincial Loans Fund                                     | 18,52,58              | 14,60,00                     | 7,90,74                       | ...                          |
| Gold Standard Reserve                                     | 53,40,53              | ...                          | ...                           | ...                          |
| Paper Currency Reserve                                    | 18,27,55              | ...                          | ...                           | ...                          |
| Deposits and Advances—carried over                        | 90,45,63              | 14,71,29                     | 8,28,69                       | 19,99                        |
| Carried over  | 4,62,64,69            | 3,96,63,75                   | 4,13,16,93                    | 3,35,17,07                   |

(a) Estimates under this head are included in 'Civil Deposits'.

**C.—Statement of Receipts of the Central Government.**

[In thousands of Rupees.]

| RECEIPTS.  | Accounts,<br>1935-36. | Budget Estimate,<br>1936-37. | Revised Estimate,<br>1936-37. | Budget Estimate,<br>1937-38. |
|--|-----------------------|------------------------------|-------------------------------|------------------------------|
| Brought forward . . . . .  | 4,24,61.24            | 3,92,54.24                   | 1,06,18.04                    | 3,33,03.37                   |
| Deposits and Advances—Brought forward . . . . .                        | 93,58.14              | 17,92.00                     | 18,52.87                      | 3,29.28                      |
| <b>Deposits and Advances—contd.</b>                                    |                       |                              |                               |                              |
| Silver Redemption Reserve . . . . .                                    | 10,25.54              | 27.00                        | 24.00                         | 24.00                        |
| Silver Redemption Reserve Investment Account . . . . .                 | ...                   | ...                          | ...                           | ...                          |
| Revenue Reserve Fund . . . . .   | 1,84.09               | ...                          | ...                           | ...                          |
| Defence Reserve Fund . . . . .   | 9.39                  | ...                          | 91                            | ...                          |
| Post Office Cash Certificate Bonus Fund . . . . .                      | ...                   | ...                          | ...                           | ...                          |
| Central Road Fund . . . . .  | 1,28.69               | 1,47.50                      | 1,40.00                       | 1,41.00                      |
| Fund for Reconstruction of Earthquake Damages . . . . .                | 4                     | ...                          | 1                             | ...                          |
| Fund for Economic Development and Improvement of Rural Areas . . . . . | ...                   | ...                          | ...                           | ...                          |
| Fund for Development of Civil Aviation . . . . .                       | ...                   | ...                          | ...                           | ...                          |
| Fund for Special Frontier Expenditure including Development . . . . .  | 5.00                  | ...                          | 6.12                          | 6.16                         |
| Fund for Development of Broadcasting . . . . .                         | ...                   | ...                          | 20.00                         | ...                          |
| Fund for Sind and Orissa buildings . . . . .                           | 45.00                 | ...                          | ...                           | ...                          |
| Depreciation Reserve Funds—  |                       |                              |                               |                              |
| Defence Department. . . . .  | 8.78                  | ...                          | ...                           | ...                          |
| Other Depreciation Reserve Funds . . . . .                             | 15                    | (a)                          | 1.24                          | 2.68                         |
| <b>Deposits of Local Funds—</b>  |                       |                              |                               |                              |
| District Funds . . . . .   | 16,05.47              | 16,18.91                     | 15,91.33                      | 5.87                         |
| Municipal Funds, Cantonment Funds and other Funds . . . . .            | 10,87.88              | 10,17.73                     | 10,51.28                      | 1,86.73                      |
| Deposits of Branch Line Companies . . . . .                            | 1.49                  | 3.90                         | 2.50                          | 2.50                         |
| Civil Deposits . . . . .   | 64,54.48              | 65,40.14                     | 63,20.73                      | 31,07.20                     |
| Other Deposits . . . . .   | 12,38.26              | 13,18.96                     | 14,21.30                      | 18,81.09                     |
| Other Accounts . . . . .   | 8.02                  | (a)                          | 11.42                         | 50                           |
| <b>Advances not bearing interest.</b>                                  |                       |                              |                               |                              |
| Accounts with Crown Representative . . . . .                           | ...                   | ...                          | ...                           | ...                          |
| Other Advances . . . . .   | 22,33.41              | 8,14.58                      | 8,88.83                       | 7,08.94                      |
| <b>Suspense.</b>   |                       |                              |                               |                              |
| Suspense Accounts . . . . .  | 17,72.66*             | 11,00.89                     | 9,92.87                       | 3,45.61                      |
| Purchases and Sales of Silver . . . . .                                | 5,08.39               | 3.00                         | 13.64                         | 2.00                         |
| Cheques and Bills . . . . .  | ...                   | 1.89                         | 8.31                          | 2.59                         |
| Departmental and Similar Accounts . . . . .                            | ...                   | 1.53                         | 15.28                         | 5.70                         |
| Exchange on Remittance Accounts . . . . .                              | ...                   | ...                          | 12.87                         | ...                          |
| <b>Miscellaneous.</b>  |                       |                              |                               |                              |
| Miscellaneous . . . . .  | 2,01.90               | 2,66.80                      | 2,62.60                       | 1,42.53                      |
| <b>TOTAL . . . . .</b>   | <b>2,58,16.74</b>     | <b>1,46,88.43</b>            | <b>1,41,32.04</b>             | <b>68,44.33</b>              |
| Railway Depreciation and Reserve Funds as per Railway Budget. . . . .  | 13,25.88              | 13,28.00                     | 13,30.23                      | 12,59.00                     |
| Carried over . . . . .   | 6,96,03.86            | 5,52,70.67                   | 5,59,80.31                    | 4,14,66.70                   |

\*Includes figures under 'Cheques and Bills' and 'Departmental and Similar Accounts'.  
(a) Estimates under these heads are included in 'Civil Deposits'.

**C.—Statement of Disbursements of the Central Government.**

[In thousands of Rupees.]

| DISBURSEMENTS.   | Accounts,<br>1935-36. | Budget Estimate,<br>1936-37. | Revised Estimate,<br>1936-37. | Budget Estimate,<br>1937-38. |
|--|-----------------------|------------------------------|-------------------------------|------------------------------|
| Brought forward . . . . .  | 4,82,64.69            | 3,96,63.75                   | 4,18,16.93                    | 3,35,17.07                   |
| Deposits and Advances—Brought forward . . . . .                        | 90,45.83              | 14,71.29                     | 8,28.69                       | 19.99                        |
| <b>Deposits and Advances—contd.—</b>                                   |                       |                              |                               |                              |
| Silver Redemption Reserve . . . . .                                    | 25.54                 | 27.00                        | 24.00                         | 24.00                        |
| Silver Redemption Reserve Investment Account . . . . .                 | 9,99.99               | ...                          | ...                           | ...                          |
| Revenue Reserve Fund . . . . .   | ...                   | ...                          | ...                           | 1,84.09                      |
| Defence Reserve Fund . . . . .   | ...                   | 82.40                        | ...                           | 1,42.25                      |
| Post Office Cash Certificate Bonus Fund . . . . .                      | 83.11                 | 1,00.00                      | 95.00                         | 1,51.00                      |
| Central Road Fund . . . . .  | 1,85.61               | 1,70.00                      | 1,72.00                       | 1,14.00                      |
| Fund for Reconstruction of Earthquake Damages . . . . .                | 44.01                 | 69.53                        | 1,00.43                       | ...                          |
| Fund for Economic Development and Improvement of Rural Areas . . . . . | 94.23                 | 95.00                        | 95.00                         | 80.00                        |
| Fund for Development of Civil Aviation . . . . .                       | 12.49                 | 48.33                        | 29.69                         | 38.50                        |
| Fund for Special Frontier Expenditure including Development . . . . .  | ...                   | ...                          | 4.40                          | 11.89                        |
| Fund for Development of Broadcasting . . . . .                         | 8.93                  | ...                          | 2.80                          | 18.35                        |
| Fund for Sind and Orissa buildings . . . . .                           | 2.29                  | ...                          | 42.71                         | ...                          |
| Depreciation Reserve Funds—  |                       |                              |                               |                              |
| Defence Department . . . . .   | 4.19                  | ...                          | ...                           | ...                          |
| Other Depreciation Reserve Funds . . . . .                             | 43                    | (a)                          | 98                            | 3.10                         |
| <b>Deposits of Local Funds—</b>  |                       |                              |                               |                              |
| District Funds . . . . .   | 15,81.89              | 15,86.08                     | 15,95.75                      | 5.17                         |
| Municipal Funds, Cantonment Funds and other Funds . . . . .            | 10,80.66              | 10,01.04                     | 10,34.31                      | 1,83.99                      |
| Deposits of Branch Line Companies . . . . .                            | 87                    | 4.00                         | 1.00                          | 1.00                         |
| Civil Deposits . . . . .   | 64,82.17              | 65,11.28                     | 62,84.15                      | 30,92.20                     |
| Other Deposits . . . . .   | 13,96.28              | 13,48.92                     | 14,28.06                      | 17,64.18                     |
| Other Accounts . . . . .   | 4.99                  | (a)                          | 5.47                          | 50                           |
| <i>Advances not bearing interest.</i>                                  |                       |                              |                               |                              |
| Accounts with Crown Representative . . . . .                           | ...                   | ...                          | ...                           | ...                          |
| Other Advances . . . . .   | 21,96.98              | 8,30.48                      | 8,82.48                       | 6,81.44                      |
| <i>Suspense.</i>   |                       |                              |                               |                              |
| Suspense Accounts . . . . .  | 1,56.43*              | 8,37.92                      | 2,44.19                       | 2,41.18                      |
| Purchases and Sales of Silver . . . . .                                | 1.87                  | ...                          | 1.07                          | 5,00.00                      |
| Cheques and Bills . . . . .  | ...                   | 2.89                         | 9.31                          | 32.59                        |
| Departmental and Similar Accounts . . . . .                            | ...                   | 4.85                         | 6.90                          | 71                           |
| Exchange on Remittance Accounts . . . . .                              | ...                   | ...                          | 12.87                         | ...                          |
| <i>Miscellaneous.</i>  |                       |                              |                               |                              |
| Miscellaneous . . . . .  | 2,02.66               | 2,66.59                      | 2,63.09                       | 1,42.52                      |
| <b>TOTAL</b> . . . . .   | 2,34,56.28            | 1,89,57.60                   | 1,31,63.85                    | 73,77.15                     |
| Railway Depreciation and Reserve Funds as per Railway Budget . . . . . | 13,15.86              | 10,44.44                     | 7,50.00                       | 6,00.00                      |
| Carried over . . . . .   | 7,10,36.78            | 5,46,65.79                   | 5,52,30.78                    | 4,14,94.22                   |

\*Includes figures under 'Cheques and Bills' and 'Departmental and Similar Accounts'.

(a) Estimates under these heads are included in 'Civil Deposits'.

**C.—Statement of Receipts of the Central Government.**

[In thousands of Rupees.]

| RECEIPTS.   | Accounts,<br>1935-36. | Budget Estimate,<br>1936-37. | Revised Estimate,<br>1936-37. | Budget Estimate,<br>1937-38. |
|---|-----------------------|------------------------------|-------------------------------|------------------------------|
| Brought forward . . . . .   | 6,96,08,88            | 5,52,70,67                   | 5,59,80,81                    | 4,14,63,70                   |
| <b>Loans and Advances by the Central Government—</b>                          |                       |                              |                               |                              |
| Advances to Provincial Loans Fund . . . . .                                   | ...                   | ...                          | ...                           | ...                          |
| Advances to Provincial Governments . . . . .                                  | ...                   | ...                          | ...                           | 1,60,00                      |
| Advances to His Majesty's Representative for loans to Indian States . . . . . | 28,52                 | 7,17                         | 49,06                         | 26,19                        |
| Loans to Indian States . . . . .  | ...                   | ...                          | ...                           | ...                          |
| Loans to Local Funds, etc. . . . .  | 20,61                 | 23,14                        | 77,94                         | 1,57,18                      |
| Loans to Government Servants . . . . .  | 47,10                 | 48,21                        | 50,14                         | 25,35                        |
| Loans to the Government of Coorg. . . . .                                     | ...                   | ...                          | ...                           | 25                           |
| Loans to Shan States Federation . . . . .                                     | 28                    | 80                           | 80                            | ...                          |
| <b>TOTAL</b> . . . . .  | 91,51                 | 78,82                        | 1,77,44                       | 8,68,97                      |
| <b>Remittances—</b>   |                       |                              |                               |                              |
| <b>I.—Remittances within India—</b>   |                       |                              |                               |                              |
| Inland Money Orders . . . . .   | 82,57,76              | 83,84,39                     | 84,93,15                      | 82,85,68                     |
| Adjusting Account between Central and Provincial Governments . . . . .        | ...                   | ...                          | ...                           | ...                          |
| Inter-Provincial Suspense Account . . . . .                                   | ...                   | ...                          | ...                           | ...                          |
| Other Remittances . . . . .   | 1,84                  | 3,26,07                      | 3,27,65                       | 3,23,89                      |
| Accounts between Civil and other Departments—                                 |                       |                              |                               |                              |
| Exchange Accounts between Civil and Posts and Telegraphs. . . . .             | 1,79,71               | 96,67                        | 2,48,09                       | 96,45                        |
| Exchange Accounts between Civil and Railways . . . . .                        | 11,16,57              | 13,09,49                     | 17,64,90                      | 17,10,18                     |
| Exchange Accounts between Civil and Defence Services. . . . .                 | 32,29,89              | 33,58,25                     | 33,11,82                      | 33,27,57                     |
| <b>II.—Remittances between England and India—</b>                             |                       |                              |                               |                              |
| Remittance Account between England and India—                                 |                       |                              |                               |                              |
| Iraq drawings . . . . .   | 15,16                 | ...                          | ...                           | ...                          |
| Sale of Silver . . . . .  | 2,05,55               | ...                          | 96                            | ...                          |
| Other transactions . . . . .  | 3,92,71               | 2,80,58                      | 3,44,29                       | 5,57,27                      |
| <b>TOTAL</b> . . . . .  | 1,33,98,69            | 1,37,55,45                   | 1,44,65,86                    | 1,43,01,04                   |
| <b>Transfer of Cash between England and India—</b>                            |                       |                              |                               |                              |
| Remittances through the Reserve Bank . . . . .                                | 43,78,10              | 54,63,60                     | 54,78,97                      | 47,44,75                     |
| Other Miscellaneous Transfers . . . . .                                       | ...                   | ...                          | ...                           | ...                          |
| <b>TOTAL</b> . . . . .  | 43,78,10              | 54,63,60                     | 54,78,97                      | 47,44,75                     |
| <b>Balances of Provincial Governments .</b>                                   | 1,80,10               | ...                          | ...                           | ...                          |
| <b>TOTAL RECEIPTS .</b>   | 8,76,52,26            | 7,45,68,54                   | 7,61,22,58                    | 6,08,81,46                   |
| Opening Balance . . . . .   | 87,20,88              | 13,23,96                     | 15,27,48                      | 16,88,12                     |
| <b>GRAND TOTAL</b> . . . . .  | 9,18,72,64            | 7,58,92,52                   | 7,76,50,06                    | 6,25,69,58                   |

**C.—Statement of Disbursements of the Central Government.**

[In thousands of Rupees.]

| DISBURSEMENTS.   | Accounts,<br>1935-36. | Budget Estimate,<br>1936-37. | Revised Estimate,<br>1936-37. | Budget Estimate,<br>1937-38. |
|--|-----------------------|------------------------------|-------------------------------|------------------------------|
| Brought forward  | 7,10,86,78            | 5,46,65,79                   | 5,52,30,78                    | 4,14,94,22                   |
| <b>Loans and Advances by the Central Government—</b>                 |                       |                              |                               |                              |
| Advances to Provincial Loans Fund                                    | 8,40,84               | 8,98,00                      | ...                           | ...                          |
| Advances to Provincial Governments                                   | ...                   | ...                          | 2,22,30                       | ...                          |
| Advances to His Majesty's Representative for loans to Indian States. | 88,25                 | 11                           | 1,85                          | 67                           |
| Loans to Indian States   | ...                   | ...                          | ...                           | 10,00                        |
| Loans to Local Funds, etc.   | 11,30                 | 66,71                        | 42,44                         | 55,78                        |
| Loans to Government Servants   | 51,69                 | 58,50                        | 57,48                         | 81,21                        |
| Loans to the Government of Coorg                                     | 2,20                  | 3,13                         | 9,80                          | 1,50                         |
| Loans to Shan States Federation                                      | ...                   | ...                          | ...                           | ...                          |
| <b>TOTAL</b>   | <b>9,94,28</b>        | <b>5,26,45</b>               | <b>8,38,37</b>                | <b>99,16</b>                 |
| <b>Remittances—</b>  |                       |                              |                               |                              |
| <b>I.—Remittances within India—</b>                                  |                       |                              |                               |                              |
| Inland Money Orders  | 82,58,47              | 88,81,89                     | 84,91,08                      | 82,86,58                     |
| Adjusting Account between Central and Provincial Governments         | ...                   | ...                          | ...                           | ...                          |
| Inter-Provincial Suspense Account                                    | ...                   | ...                          | ...                           | ...                          |
| Other Remittances  | 22,10                 | 3,25,28                      | 3,27,70                       | 3,24,90                      |
| <b>Accounts between Civil and other Departments—</b>                 |                       |                              |                               |                              |
| Exchange Accounts between Civil and Posts and Telegraphs.            | 1,79,00               | 96,67                        | 2,48,09                       | 96,45                        |
| Exchange Accounts between Civil and Railways                         | 11,27,81              | 18,09,49                     | 17,64,90                      | 17,10,18                     |
| Exchange Accounts between Civil and Defence Services.                | 82,28,47              | 83,58,25                     | 88,11,82                      | 88,27,57                     |
| <b>II.—Remittances between England and India—</b>                    |                       |                              |                               |                              |
| <b>Remittance Account between England and India—</b>                 |                       |                              |                               |                              |
| Iraq drawings  | 15,16                 | ...                          | ...                           | ...                          |
| Sale of Silver   | 2,05,55               | ...                          | 96                            | ...                          |
| Other transactions   | 4,04,94               | 2,80,58                      | 3,44,29                       | 5,57,27                      |
| <b>TOTAL</b>   | <b>1,84,86,00</b>     | <b>1,37,52,11</b>            | <b>1,44,83,82</b>             | <b>1,48,02,98</b>            |
| <b>Transfer of cash between England and India—</b>                   |                       |                              |                               |                              |
| Remittances through the Reserve Bank                                 | 48,78,10              | 54,68,60                     | 54,78,97                      | 47,44,75                     |
| Other Miscellaneous Transfers  | ...                   | ...                          | ...                           | ...                          |
| <b>TOTAL</b>   | <b>48,78,10</b>       | <b>54,68,60</b>              | <b>54,78,97</b>               | <b>47,44,75</b>              |
| <b>Balances of Provincial Governments</b>                            | ...                   | 1,62,55                      | 4,35,00                       | 10,60,00                     |
| <b>TOTAL DISBURSEMENTS</b>   | <b>8,98,45,16</b>     | <b>7,45,70,50</b>            | <b>7,59,61,94</b>             | <b>6,17,01,06</b>            |
| <b>Closing Balance</b>   | <b>16,27,48</b>       | <b>18,22,02</b>              | <b>16,88,12</b>               | <b>8,68,52</b>               |
| <b>GRAND TOTAL</b>   | <b>9,18,72,64</b>     | <b>7,58,92,52</b>            | <b>7,76,50,06</b>             | <b>6,25,69,58</b>            |



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# BUDGET

OF THE

## Railway Revenue and Expenditure of the Governor-General in Council,

### APRIL, 1937.

RAILWAY DEPARTMENT,  
*New Delhi, 8th April 1937.*

P. R. RAU,  
*Financial Commissioner of Railways.*

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# 1.—Statement of the Revenue of the Central Government from Railways in India and England.

(In thousands of rupees.)

| HEADS OF REVENUE.   | Accounts,<br>1935-36. | Budget,<br>1936-37. | Revised, 1936-37. | Increase (+)<br>Decrease (—)<br>As compared<br>with Budget,<br>1936-37. | Budget, 1937-38. | Increase (+)<br>Decrease (—)<br>As compared<br>with Revised<br>1936-37. |
|---|-----------------------|---------------------|-------------------|---|------------------|---|
|   | Rs.                   | Rs.                 | Rs.               | Rs.   | Rs.              | Rs.   |
| <b>XV. State Railways—</b>  |                       |                     |                   |   |                  |   |
| (A.) Commercial lines—  |                       |                     |                   |   |                  |   |
| Gross receipts—   |                       |                     |                   |   |                  |   |
| Passenger traffic earnings—   |                       |                     |                   |   |                  |   |
| Upper class   | 3,16,84               | 3,18,50             | 3,16,85           | + 35  | 3,11,75          | — 5,10  |
| Third class   | 24,54,87              | 24,05,50            | 24,34,40          | — 61,10   | 23,54,50         | — 79,90   |
| Other coaching traffic earnings   | 4,94,86               | 4,90,00             | 4,95,75           | + 5,75  | 4,85,75          | — 10,00   |
| Goods traffic earnings  | 60,64,87              | 60,47,00            | 64,54,75          | + 4,07,75   | 61,05,00         | — 3,49,75   |
| Sundry earnings   | 1,81,56               | 1,81,85             | 2,13,35           | + 31,50   | 2,08,00          | — 5,35  |
| Credits for materials released from<br>works chargeable to the Deprecia-<br>tion Fund.            | 1,01,89               | 97,00               | ...               | — 97,00   | ...              | ...   |
| <b>TOTAL EARNINGS</b>   | <b>96,18,89</b>       | <b>96,27,85</b>     | <b>99,15,10</b>   | <b>+ 2,87,25</b>  | <b>94,65,00</b>  | <b>— 4,50,10</b>  |
| <b>Deduct—</b>  |                       |                     |                   |   |                  |   |
| Refunds of Revenue collected  | 13,65                 | 11,85               | 15,10             | + 3,25  | ...              | — 15,10   |
| Earnings of State Railways  | 96,00,24              | 96,16,00            | 99,00,00          | + 2,84,00   | 94,65,00         | — 4,35,00   |
| Suspense  | — 23,35               | ...                 | ...               | ...   | ...              | ...   |
| Gross receipts of State Railways  | (a)<br>95,76,89       | (c)<br>96,16,00     | (e)<br>99,00,00   | + 2,84,00   | (g)<br>94,65,00  | — 4,35,00   |
| <b>Deduct—</b>  |                       |                     |                   |   |                  |   |
| Working expenses of State Railways  | (b)<br>64,71,38       | (d)<br>65,14,30     | (f)<br>64,45,35   | — 68,95   | (h)<br>61,89,00  | — 2,56,35   |
| Surplus profits paid to Indian<br>States and railway companies.                                   | 50,95                 | 30,00               | 42,20             | + 12,20   | 39,00            | — 3,20  |
| Payments to worked lines—   |                       |                     |                   |   |                  |   |
| (i) Net earnings  | 2,72,96               | 2,56,00             | 2,84,98           | + 28,98   | 2,78,00          | — 6,98  |
| (ii) Subsidy, Rebate, etc.  | 11,71                 | 13,70               | 12,10             | — 1,60  | 9,85             | — 2,25  |
| Net receipts  | 27,69,89              | 28,02,00            | 31,15,37          | + 3,13,37   | 29,49,15         | — 1,66,22   |
| (B.) Strategic lines—   |                       |                     |                   |   |                  |   |
| Gross receipts  | 1,84,92               | 1,31,15             | 1,45,25           | + 14,10   | 1,45,00          | — 25  |
| <b>Deduct—</b>  |                       |                     |                   |   |                  |   |
| Refunds of Revenue collected  | 23                    | 15                  | 25                | + 10  | ...              | — 25  |
| Working expenses  | 2,08,89               | 2,08,70             | 2,08,65           | — 5   | 2,06,00          | — 2,65  |
| Net receipts  | — 74,20               | — 77,70             | — 63,65           | + 14,05   | — 61,00          | + 2,65  |
| Total net receipts, Commercial and<br>Strategic lines.  | 26,95,69              | 27,24,30            | 30,51,72          | + 3,27,42   | 28,88,15         | — 1,63,57   |
| <b>XVI. Subsidized Companies—</b>   |                       |                     |                   |   |                  |   |
| Government share of surplus profits, etc.   | 22,95                 | 22,00               | 23,75             | + 1,75  | 13,75            | — 10,00   |
| <b>XVI-A.—Miscellaneous Railway Receipts—</b>   |                       |                     |                   |   |                  |   |
| (a) Commercial lines—   |                       |                     |                   |   |                  |   |
| Interest on Depreciation Reserve and<br>Reserve Fund balances.                                    | 36,81                 | 41,05               | 51,60             | + 10,54   | 72,55            | + 20,95   |
| Dividend on Investments in branch<br>lines and other Miscellaneous<br>Receipts.                   | 31,90                 | 32,00               | 30,70             | — 1,30  | 30,70            | ...   |
| (b) Strategic lines—  |                       |                     |                   |   |                  |   |
| Interest on Depreciation Fund<br>balances.  | 9,15                  | 9,86                | 8,78              | — 1,08  | 8,59             | — 19  |
| <b>TOTAL RECEIPTS</b>   | <b>27,98,50</b>       | <b>28,29,22</b>     | <b>31,66,55</b>   | <b>+ 3,37,33</b>  | <b>30,13,74</b>  | <b>— 1,52,81</b>  |
| <b>XVI-B.—Transfers from Railway Reserve<br/>Fund</b>   | ...                   | ...                 | ...               | ...   | ...              | ...   |
| <b>XVI-C.—Withdrawal of sums deposited on<br/>account of the Railway De-<br/>preciation Fund.</b> | <b>3,69,40</b>        | <b>3,44,44</b>      | ...               | — 3,44,44   | ...              | ...   |
| <b>TOTAL</b>  | <b>31,97,90</b>       | <b>31,73,66</b>     | <b>31,66,55</b>   | <b>— 7,11</b>   | <b>30,13,74</b>  | <b>— 1,52,81</b>  |

(a) Includes 5,36,74 earnings of worked lines.

(b) Includes 2,07,75 working expenses of worked lines.

(c) Includes 5,22,00 earnings of worked lines.

(d) Includes 2,70,00 working expenses of worked lines.

(e) Includes 5,45,00 earnings of worked lines.

(f) Includes 2,64,00 working expenses of worked lines.

(g) Includes 5,35,00 earnings of worked lines.

(h) Includes 2,61,00 working expenses of worked lines.



## 2.—Statement of the expenditure on Railways charged to the Revenue of the Central Government in India and England.

(In thousands of rupees.)

| HEADS OF EXPENDITURE.                                     | Accounts,<br>1935-36. | Budget,<br>1936-37. | Revised,<br>1936-37. | Increase (+)<br>Decrease (—)<br>as compared<br>with Budget<br>1936-37. | Budget,<br>1937-38. | Increase (+)<br>Decrease (—)<br>as compared<br>with Revised,<br>1936-37. |
|---|-----------------------|---------------------|----------------------|--|---------------------|--|
|   | Rs.                   | Rs.                 | Rs.                  | Rs.  | Rs.                 | Rs.  |
| <b>15. State Railways:—</b>                               |                       |                     |                      |  |                     |  |
| <b>(A) Commercial lines—</b>                              |                       |                     |                      |  |                     |  |
| Interest—   |                       |                     |                      |  |                     |  |
| on Government capital at charge                           | 28,79,98              | 28,54,15            | <b>28,29,77</b>      | —24,38   | <b>28,81,59</b>     | —1,45,18   |
| on capital contributed by Indian States<br>and Companies. | 1,21,50               | 1,21,39             | <b>1,19,60</b>       | —1,79  | <b>1,18,02</b>      | —1,58  |
| <b>Total interest, commercial lines</b>                   | <b>30,01,48</b>       | <b>29,75,54</b>     | <b>29,49,37</b>      | —26,17   | <b>29,99,61</b>     | —1,46,76   |
| <b>(B) Strategic lines—</b>                               |                       |                     |                      |  |                     |  |
| Interest on capital at charge                             | 1,87,52               | 1,85,82             | <b>1,34,05</b>       | —1,77  | <b>1,33,31</b>      | —74  |
| <b>TOTAL INTEREST</b>                                     | <b>31,89,00</b>       | <b>31,11,36</b>     | <b>30,83,42</b>      | —27,94   | <b>29,35,92</b>     | —1,47,50   |
| <b>15 C Subsidized Companies—</b>                         |                       |                     |                      |  |                     |  |
| Land  | 1,18                  | 90                  | <b>70</b>            | —20  | <b>45</b>           | —25  |
| Subsidy   | 4,58                  | 7,80                | <b>9,40</b>          | +1,60  | <b>6,15</b>         | —3,25  |
| <b>15 D &amp; E. Miscellaneous Railway expenditure—</b>   |                       |                     |                      |  |                     |  |
| Commercial lines  | 52,92                 | 58,35               | <b>57,55</b>         | +4,20  | <b>56,15</b>        | —1,40  |
| Strategic lines   | 22                    | 25                  | <b>25</b>            | ...  | <b>25</b>           | ...  |
| Repayment of loan to Railway<br>Depreciation Fund.        | ...                   | ...                 | <b>15,23</b>         | +15,23   | ...                 | —15,23   |
| <b>Payments to general revenues—</b>                      |                       |                     |                      |  |                     |  |
| Contribution  | ...                   | ...                 | ...                  | ..   | <b>14,82</b>        | +14,82   |
| <b>TOTAL</b>  | <b>31,97,90</b>       | <b>31,78,66</b>     | <b>31,66,55</b>      | —7,11  | <b>30,13,74</b>     | —1,52,81   |

**2 (a).—Contribution from Railway to General Revenues, 1936-37.**

(Based on actuals, 1934-35.)

(In thousands of rupees.)

|  | Rs.      | Rs.        |
|--|----------|------------|
| 1. 1 per cent. on capital of 7,21,56,14 at charge, commercial lines . . . . .                                    |          | 7,21,56    |
| 2. (i) Receipts—Commercial Lines—  |          |            |
| Gross traffic receipts . . . . .   | 95,11,82 |            |
| Subsidised Companies' share of surplus profits, etc. . . . .   | 21,58    |            |
| Interest on Depreciation and Reserve Fund balances . . . . .   | 39,32    |            |
| Dividend on investments in branch lines and other miscellaneous receipts . . . . .                               | 25,77    | 95,98,49   |
| (ii) Charges—Commercial Lines—   |          |            |
| Working expenses . . . . .   | 64,75,53 |            |
| Payments to worked lines . . . . .   | 2,76,99  |            |
| Indian States and Railway Companies' share of surplus profits . . . . .  | 61,12    |            |
| Interest—  |          |            |
| on capital at charge . . . . .   | 29,16,85 |            |
| on capital contributed by Indian States and Companies . . . . .  | 1,22,97  |            |
| Land and subsidy . . . . .   | 5,73     |            |
| Miscellaneous railway expenditure . . . . .  | 50,84    |            |
| Contribution at 1 per cent. on capital at charge . . . . .   | 7,21,56  | 1,06,31,59 |
| (iii) Deficit . . . . .  |          | 10,88,10   |
| (iv) Contribution of one-fifth of surplus . . . . .  |          | ...        |
| 3. (i) Total contribution from railway revenues [1 plus 2 (iv)] . . . . .  |          | 7,21,56    |
| Deduct—Loss on strategic lines borne by railway revenues—  |          |            |
| (1) Interest on capital . . . . .  | 1,40,23  |            |
| (ii) Loss in working . . . . .   | 54,48    |            |
| (iii) Interest on the amount of loss in working met from Depreciation Reserve Fund of commercial lines . . . . . | 35,92    | 2,30,63    |
| (ii) Net payment due from railway to general revenues in 1936-37 . . . . .                                       |          | 4,90,93    |

**2 (a).—Contribution from Railway to General Revenues, 1937-38.**

(Based on actuals, 1935-36.)

(In thousands of rupees.)

|   | Rs.      | Rs.        |
|---|----------|------------|
| 1. 1 per cent. on capital of 7,16,08,000 at charge, commercial lines . . . . .                          |          | 7,16,08    |
| 2. (i) Receipts—Commercial lines—   |          |            |
| Gross traffic receipts . . . . .  | 95,76,89 |            |
| Subsidised Companies' share of surplus profits etc. . . . .   | 22,95    |            |
| Interest on Depreciation and Reserve Fund balances . . . . .  | 88,81    |            |
| Dividend on investments in branch lines and other miscellaneous receipts .                              | 81,90    |            |
|   |          | 96,70,55   |
| (ii) Charges—Commercial lines—  |          |            |
| Working expenses . . . . .  | 64,71,38 |            |
| Payment to worked lines . . . . .   | 2,84,67  |            |
| Indian States and Railway Companies' share of surplus profits . . . . .                                 | 50,95    |            |
| Interest—   |          |            |
| on capital at charge . . . . .  | 28,79,98 |            |
| on capital contributed by Indian States and Companies . . . . .   | 1,21,50  |            |
| Land and subsidy . . . . .  | 5,76     |            |
| Miscellaneous railway expenditure . . . . .   | 52,92    |            |
| Contribution at 1 per cent. on capital at charge . . . . .  | 7,16,08  |            |
|   |          | 1,05,83,19 |
| (iii) Deficit . . . . .   |          | 9,12,64    |
| (iv) Contribution of one-fifth of surplus . . . . .   |          | ...        |
| 3. (i) Total contribution from railway revenues [1 plus 2 (iv)] . . . . .                               |          | 7,16,08    |
| Deduct—Loss on strategic lines borne by railway revenues—   |          |            |
| (i) Interest on capital . . . . .   | 1,37,52  |            |
| (ii) Loss in working . . . . .  | 65,27    |            |
| (iii) Interest on the amount of loss in working met from Depreciation Reserve Fund of Commercial lines. | 44,92    |            |
|   |          | 2,47,71    |
| (ii) Net payment due from railway to general revenues in 1937-38 . . . . .                              |          | 4,68,32    |

### 3.—Statement of the Capital Expenditure of the Central Government on Railways.

(In thousands of rupees.)

| HEADS OF EXPENDITURE.                           | Accounts,<br>1935-36. | Budget,<br>1936-37. | Revised,<br>1936-37. | Increase (+)<br>Decrease (—)<br>as compared<br>with Budg<br>1936-37. | Budget,<br>1937-38. | Increase (+)<br>Decrease (—)<br>as compared<br>with Revised,<br>1936-37. |
|---|-----------------------|---------------------|----------------------|--|---------------------|--|
|   | Rs.                   | Rs.                 | Rs.                  | Rs.  | Rs.                 | Rs.  |
| <b>Railway Capital not charged to Revenue:—</b> |                       |                     |                      |  |                     |  |
| 67.—Construction of State Railways:—            |                       |                     |                      |  |                     |  |
| A. Commercial Lines—                            |                       |                     |                      |  |                     |  |
| Open Line Works—                                |                       |                     |                      |  |                     |  |
| Rolling Stock . . . .                           | —53                   | 75,21               | —32,89               | —1,08,10   | 78,12               | +1,11,01   |
| Other Works . . . .                             | 1,64,54               | 3,15,85             | 1,54,85              | —1,61,00   | 2,78,28             | +1,23,43   |
| New Construction . . .                          | 29,06                 | 28,85               | 50                   | —23,15   | 40,00               | +39,50   |
| Suspense . . . .                                | 27,51                 | —54,00              | —13,00               | +41,00   | —54,00              | —41,00   |
| Miscellaneous . . . .                           | 46,59                 | 4                   | 4                    | —1,96  | 37,00               | +86,96   |
| Probable savings . . .                          | ...                   | —55,00              | ...                  | +55,00   | —1,54,40            | —1,54,40   |
| <b>TOTAL</b> .                                  | 2,87,17               | 3,07,71             | 1,09,50              | —1,08,21   | 2,25,00             | +1,16,50   |
| B. Strategic Lines—                             |                       |                     |                      |  |                     |  |
| Open Line Works—                                |                       |                     |                      |  |                     |  |
| Rolling Stock . . . .                           | —3                    | —3,32               | —3,00                | +32  | 2,00                | +5,00  |
| Other Works . . . .                             | 77                    | 24,61               | —5,00                | —29,61   | 24,60               | +29,60   |
| New Construction . . .                          | ...                   | ..                  | ...                  | ...  | ...                 | ...  |
| Suspense . . . .                                | —6,62                 | —4,00               | —1,00                | +3,00  |                     | +1,00  |
| Probable savings . . .                          | ...                   | ...                 | ...                  | ...  | —1,60               | —1,60  |
| <b>TOTAL</b> .                                  | —5,88                 | 17,29               | —9,00                | —26,29   | 25,00               | +84,00   |
| <b>TOTAL COMMERCIAL AND STRATEGIC LINES .</b>   | (a)<br>2,81,29        | 3,25,00             | 1,00,50              | —2,24,50   | 2,50,00             | +1,49,50   |
| 67-C.—Discharge of Debentures . . .             | ...                   | ..                  | 1,16,85              | +1,16,85   | 1,95,80             | +78,95   |

(a) Includes 3,55 representing refund of advances to Rohilkund and Kumaon Railway Company.

# A.—Railway Depreciation Reserve Fund.

(In thousands of rupees.)

|  | Accounts,<br>1935-36. | Budget<br>Estimate,<br>1936-37. | Revised<br>Estimate,<br>1936-37. | Budget<br>Estimate,<br>1937-38. |  | Accounts,<br>1935-36. | Budget<br>Estimate,<br>1936-37. | Revised<br>Estimate,<br>1936-37. | Budget<br>Estimate,<br>1937-38. |
|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|--|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|  | Rs.                   | Rs.                             | Rs.                              | Rs.                             |  | Rs.                   | Rs.                             | Rs.                              | Rs.                             |
| Opening Balance . . . . .  | 9,49,99               | 8,97,40                         | 9,60,01                          | 15,40,24                        | Appropriation from Depreciation Reserve<br>Fund . . . . .                                    | 13,15,86              | 10,44,44                        | 7,50,00                          | 6,00,00                         |
| Appropriation to Depreciation Reserve<br>Fund . . . . .            | 13,25,88              | 13,23,00                        | 13,15,00                         | 12,59,00                        | Transfer to Burma Government of<br>Depreciation Fund relating to<br>Burma railways . . . . . | ...                   | ...                             | ...                              | 1,61,46                         |
| Repayment from revenue of loan taken<br>to meet deficits . . . . . | ...                   | ...                             | 15,23                            | ...                             | Closing Balance . . . . .  | 9,60,01               | 11,80,96                        | 15,40,24                         | 20,37,78                        |
| TOTAL . . . . .  | 22,75,87              | 22,25,40                        | 22,90,24                         | 27,99,24                        | TOTAL . . . . .  | 22,75,87              | 22,25,40                        | 22,90,24                         | 27,99,24                        |

**B.—Railway Reserve Fund.**

(In thousands of rupees.)

|   | Accounts,<br>1935-36. | Budget<br>Estimate,<br>1936-37. | Revised<br>Estimate,<br>1936-37. | Budget<br>Estimate,<br>1937-38. |   | Accounts,<br>1935-36. | Budget<br>Estimate,<br>1936-37. | Revised<br>Estimate,<br>1936-37. | Budget<br>Estimate,<br>1937-38. |
|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|---|-----------------------|---------------------------------|----------------------------------|---------------------------------|
|   | Rs.                   | Rs.                             | Rs.                              | Rs.                             |   | Rs.                   | Rs.                             | Rs.                              | Rs.                             |
| Opening Balance . . . . .               | 46,81                 | 46,81                           | 46,81                            | 46,81                           | Appropriation from Reserve Fund . . . . . | ...                   | ...                             | ...                              | ...                             |
| Appropriation to Reserve Fund . . . . . | ...                   | ...                             | ...                              | ...                             | Closing Balance . . . . .                 | 46,81                 | 46,81                           | 46,81                            | 46,81                           |
| TOTAL                                   | 46,81                 | 46,81                           | 46,81                            | 46,81                           | TOTAL . . . . .                           | 46,81                 | 46,81                           | 46,81                            | 46,81                           |